

Documents Required for Audit

Source: Department of Finance (DOF)

Please have the following documents, files, records, and other resources available for DOF during their audit of the grant(s).

Internal Controls:

1. Grantee's organization charts.
2. Written procedures and/or flowcharts for the following processes.
 - a. Grantee's receipts and deposits.
 - b. Grantee's disbursements.
 - c. Grantee's invoice preparation (claim for grant reimbursement).

Audit Reports:

1. Any audit reports and management letters covering the Grantee's financial statements, operations, and internal controls within the last two years.

Contracts/Grant Agreements:

1. Original grant contract(s) and any amendments between the Grantee and the State.
2. All subcontractor and consultant contracts and related documents.

Budgets:

1. Budget modification documents.

Invoices:

1. Invoices/claims from the Grantee to the State for payments under the grant(s).
2. Invoices from subcontractors/consultants to the Grantee for costs charged to the grant(s)

Receipts & Disbursement Documents:

1. Receipts showing grant payments received from the State.
2. Deposit slips showing deposit of payments received from the State.
3. Bank statements showing deposit of grant receipts and any interest earned thereon.

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4. Cancelled checks or other disbursement documents supporting payments to vendors, contractors, consultants, and agents under the grant(s).
5. Ledgers or registers showing grant receipt and cash disbursement (expenditure) entries.

Personnel:

1. Payment records for Grantee and contractor personnel who provided services under the grant(s) (e.g. timesheets, fringe benefit calculations).

Travel & Per Diem:

1. Grantee's travel policies.
2. Travel claims for travel costs charged to the grant(s), organized by invoice/claim to the State.

Administrative Overhead:

1. All supporting documentation for any administrative overhead for indirect costs charged to the grant(s) (e.g. cost allocation plans, allocation worksheets).

Land Acquisitions:

1. Appraisals.
2. Documents showing Department of General Services' approval.
3. Escrow closing statement.
4. Recorded grant deed and all other title transfer documents.

Project Files:

1. All supporting documentation maintained in Grant project files.